



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**GERALD C. MANN
ATTORNEY GENERAL**

January 24th, 1939

Hon. Tom F. Coleman
County Attorney
Lufkin, Texas

Dear Mr. Coleman:

Opinion No. 0-195
Re: Payment of Bond Tax.

Your request for an opinion on the following question;

"Whether the tax assessor collector can accept orders for poll taxes on the last of January for delivery later, sometimes the last of February and the taxes are paid when delivered"

has been received by this office.

Article 2959, Revised Civil Statutes of Texas provides;

"A poll tax shall be collected from every person between the ages of twenty-one and sixty years who resided in this State on the first day of January preceding its levy, Indians not taxed, persons insane, blind, deaf or dumb, and those who have lost a hand or foot, or permanently disabled, excepted. It shall be paid at any time between the first day of October and the first day of February following; and the person when he pays it, shall be entitled to his poll tax receipt, even if his other taxes are unpaid."

Article 198 of the Penal Code of Texas, provides;

"Any collector of taxes, or any one in his employ, who wilfully fails or refuses to transcribe correctly from the original poll tax receipt or certificate of exemption and insert in the duplicate retained in the collector's office the name and other description of the citizen required by law to be given by him, or who fails to transcribe correctly from the duplicate kept in the collector's office and insert in the list of qualified voters of a precinct the name and description of the citizen as contained in said

duplicate, or who issues a poll tax receipt after the first day of February in any year, bearing a date prior to the first day of February, or who wilfully fails to keep said original duplicate securely locked up when the same are not being used, or permits them to be mutilated, defaced, lost or destroyed, or who conceals, alters or destroys them, shall be fined not less than one hundred nor more than five hundred dollars."

The statute provides that poll taxes shall be paid at any time between the first day of October and the first day of February following, and the person when he pays shall be entitled to his poll tax receipt. The statute does not provide for the issuance of receipts upon deferred payments, and you are respectfully advised that the tax assessor-collector has no authority to issue poll tax receipts bearing date prior to the time that such poll taxes are actually paid, and by issuing poll tax receipts bearing prior dates of an actual payment, is subject to prosecution under Article 198 of the Penal Code.

Trusting that the foregoing answers your inquiry, I remain

Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/Ardell Williams
Ardell Williams
Assistant

AW:OMB:wc

APPROVED
s/Gerald C. Mann
ATTORNEY GENERAL OF TEXAS